

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 743 - HB 882**

March 17, 2011

**SUMMARY OF BILL:** Requires the Comptroller of the Treasury to conduct a study of current law addressing the manner in which delinquent property taxes are reported by county trustees and collected by delinquent tax attorneys and develop a more efficient method for reporting and collection of taxes. Directs the Comptroller to convene a working group of trustees and delinquent tax attorneys from urban and rural areas of each Grand Division along with members of the House of Representatives and Senate who have knowledge of property taxes. Requires the Comptroller to report study results to the Senate and House State and Local Government Committees by February 28, 2012.

**ESTIMATED FISCAL IMPACT:**

**Increase State Expenditures – \$5,500**

Assumptions:

- According to the Comptroller, a study on the manner in which delinquent property taxes are reported and collected can be completed within existing resources without an increased appropriation or reduced reversion.
- One trustee and one delinquent tax attorney from each Grand Division will be appointed to the working group convened by the Comptroller and will be reimbursed for travel expenses.
- Travel and per diem expenses for county trustees and delinquent tax attorneys on the working group of \$761.76 per meeting (\$126.96 mileage x 6 members) and will be reimbursed by the Comptroller's office.
- Legislative members of the working group will be entitled to travel reimbursement and per diem. Travel and per diem expenses for two legislative members of \$605.92 per meeting (\$176 per diem plus \$126.96 mileage for each member per meeting).
- According to the Comptroller, the working group will convene four times resulting in an increase to state expenditures of \$5,471 [(\$605.92 + \$761.76) x 4].

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White". The signature is fluid and cursive, with the first name "James" written in a smaller, more compact script than the last name "White".

James W. White, Executive Director

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